



STATE OF NORTH DAKOTA

OFFICE OF STATE TAX COMMISSIONER

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Rick Clayburgh
Commissioner

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DISASTER RELIEF

The Internal Revenue Service has announced special tax relief for taxpayers in Presidentially-declared disaster areas. For a complete list of all disaster areas qualifying for IRS extensions to file returns and submit payments, visit the IRS Web site at www.irs.gov. It is important to note that, depending on the location affected, not all extension periods are the same. The IRS continues to update their listing of disaster areas and dates.

North Dakota will follow the federal relief granted for these Presidentially-declared disaster areas. This includes abating interest and penalty that would apply during the Extension Period to returns or payments subject to these extensions.

Affected taxpayers of a Presidentially-declared disaster area will have until the last day of the Extension Period allowed by the IRS to file state tax returns or make payments, including estimated tax payments that have either an original or an extended due date falling within the Extension Period allowed for that disaster area. To qualify for this relief, taxpayers should put the assigned Disaster Designation in "blue or black" ink at the top of their return. Individuals or businesses located in the disaster area – or taxpayers outside the area directly affected by this disaster – should contact the Office of State Tax Commissioner at 701-328-2770 if they receive penalties for filing returns or paying taxes late.

For the purposes of this tax relief, affected taxpayers include individuals and businesses located in the disaster area, those whose tax records are located in the disaster area, and relief workers. The same relief will also apply to any places added to the disaster area.